



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 16, 2016

Via E-mail

Mr. Ricardo Ramos R.
Chief Financial Officer
Chemical and Mining Company of Chile, Inc.
El Trovador 4285
6th floor
Santiago, Chile

**Re: Chemical and Mining Company of Chile, Inc.
Form 20-F for the Year Ended December 31, 2015
Filed April 21, 2016
File No. 033-65728**

Dear Mr. Ramos:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa
Accounting Branch Chief
Office of Beverages, Apparel and
Mining